

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

IN RE: REFCO INC. SECURITIES  
LITIGATION

MDL-1902 (GEL)

MARC S. KIRSCHNER,  
As Trustee of the Refco Litigation Trust,

Plaintiff,

v.

GRANT THORNTON LLP, MAYER  
BROWN, ROWE & MAW, LLP; ERNST &  
YOUNG U.S. LLP;  
PRICEWATERHOUSECOOPERS LLP;  
CREDIT SUISSE SECURITIES (USA) LLC  
(f/k/a CREDIT SUISSE FIRST BOSTON  
LLC); BANC OF AMERICA SECURITIES  
LLC; DEUTSCHE BANK SECURITIES  
INC.; PHILLIP R. BENNETT; SANTO C.  
MAGGIO; ROBERT C. TROSTEN; TONE N.  
GRANT; REFCO GROUP HOLDINGS, INC.;  
LIBERTY CORNER CAPITAL  
STRATEGIES, LLC; WILLIAM T. PIGOTT;  
EMF FINANCIAL PRODUCTS, LLC; EMF  
CORE FUND, LTD.; DELTA FLYER FUND,  
LLC; ERIC M. FLANAGAN; INGRAM  
MICRO, INC.; CIM VENTURES, INC.;  
BECKENHAM TRADING CO. INC.;  
ANDREW KRIEGER; COAST ASSET  
MANAGEMENT, LLC (f/k/a COAST ASSET  
MANAGEMENT LP); CS LAND  
MANAGEMENT, LLC; and CHRISTOPHER  
PETITT,

Defendants.

Case No. 07 Civ. 11604 (GEL)

ECF Filed

**NOTICE OF APPEARANCE**

PLEASE TAKE NOTICE that the following attorney appears as counsel on behalf of Defendant, Ernst & Young LLP, in the above-captioned matters:

Christopher Harris  
Latham & Watkins LLP  
885 Third Avenue  
New York, New York 10022  
Telephone: (212) 906-1200  
Facsimile: (212) 751-4864

Dated: January 28, 2008  
New York, New York

**LATHAM & WATKINS LLP**

By: /s/ Christopher Harris  
Christopher Harris  
885 Third Avenue, Suite 1000  
New York, New York 10022  
Telephone: (212) 906-1200  
Facsimile: (212) 751-4864

Attorneys for Defendant  
Ernst & Young LLP

**CERTIFICATE OF SERVICE**

I, Christopher Harris, hereby certify that on January 28, 2008, true and correct copies of the attached Notice of Appearance, dated January 28, 2008, in the above captioned proceeding, were caused to be served in accordance with the Federal Rules of Civil Procedure, electronically via the Electronic Case Filing ("ECF") system upon all counsel of record registered to receive such service, and by First-Class Mail via the United States Postal Services upon:

Joel Alan Blanchet  
James C. Joslin  
Reed S. Oslan  
Peter Stasiewicz  
Amanda J. Wendorff  
Micah Eric Marcus  
KIRKLAND & ELLIS LLP  
200 East Randolph Drive  
Chicago, IL 60601-6636  
jblanchet@kirkland.com, jjoslin@kirkland.com,  
roslan@kirkland.com, pstasiewicz@kirkland.com,  
awendorff@kirkland.com, mmarcus@kirkland.com  
***Counsel to Coast Asset Management LLC  
f/k/a Coast Asset Management LP; and  
CS Land Management, LLC;***

Thomas Justin Cunningham  
Ronald M. Lepinkas  
Sally Weiss Mimms  
Phillip Russell Perdew  
LORD, BISSEL & BROOK LLP  
111 South Wacker Drive  
Chicago, IL 60606  
tcunningham@lockelord.com,  
rlepinkas@lockelord.com, mhoeft@lockelord.com,  
smimms@lordbissell.com,  
pperdew@lordbissell.com,  
kargyris@lordbissell.com,  
docket@lockelord.com  
***Counsel to Christopher Pettit***

Emily Nicklin  
KIRKLAND & ELLIS LLP  
200 East Randolph Drive  
Chicago, IL 60601-6636  
enicklin@kirkland.com,  
doreilly@kirkland.com  
***Counsel to PricewaterhouseCoopers  
LLP***

Linda T. Coberly  
Catherine W. Joyce  
Bradley E. Lerman  
WINSTON & STRAWN LLP  
35 W. Wacker Drive  
Chicago, IL 60601  
lcoberly@winston.com,  
cjoyce@winston.com,  
blerman@winston.com,  
ECF\_CH@winston.com  
***Counsel to Grant Thornton LLP***

Jeffrey Todd Gilbert  
Pia N. Thompson  
REED SMITH, LLP  
10 South Wacker Drive  
40<sup>th</sup> Floor  
Chicago, IL 60606-7507  
tguzman@reedsmith.com, jgilbert@reedsmith.com,  
pthompson@reedsmith.com  
***Counsel to Credit Suisse Securities (USA) LLC  
f/k/a Credit Suisse First Boston LLC;  
Banc of America Securities LLC; and  
Deutsche Bank Securities Inc.***

Peter C. John  
Eric Richard Lifvendahl  
WILLIAMS MONTGOMERY & JOHN LTD.  
20 North Wacker Drive  
Ste 2100  
Chicago, IL 60606  
pcj@willmont.com,  
erl@willmont.com,  
denise@willmont.com  
***Counsel to Ingram Micro Inc.; and  
CIM Ventures, Inc.***

Maura Forde O'Meara  
Stephen J. O'Neil  
BELL, BOYD & LLOYD  
70 West Madison Street  
Suite 3100  
Chicago, IL 60602  
momeara@bellboyd.com, soneil@bellboyd.com,  
docket@bellboyd.com  
***Counsel to Robert C. Trosten***

Heather L. Kramer  
SCHWARTZ COOPER, CHTD.  
180 North LaSalle Street  
Suite 2700  
Chicago, IL 60601  
hkramer@scgk.com  
***Counsel to Phillip R. Bennett***

Kevin Michael Forde  
KEVIN M. FORDE, LTD.  
111 West Washington Street  
Suite 1100  
Chicago, IL 60602  
kforde@fordeltd.com,  
kbrubaker@fordeltd.com  
***Counsel to Mayer Brown LLP; and  
Mayer Brown International LLP***

Todd Clark Jacobs  
Gary M. Miller  
Matthew A. Bills  
John R. McCambridge  
Katherine P. Myers  
GRIPPO & ELDEN, LLC  
111 South Wacker Drive  
Chicago, IL 60606  
docket@gripoelden.com,  
ourdocket@gmail.com  
***Counsel for Plaintiff***

Edward Sidney Weil  
SCHWARTZ, COOPER, GREENBERG  
& KRAUSS  
180 North LaSalle Street  
Suite 2700  
Chicago, IL 60601  
eweil@scgk.com  
***Counsel to Phillip R. Bennett***

Marc M. Umeda  
ROBBINS UMEDA & FINK LLP  
610 West Ash Street  
Suite 1800  
San Diego, CA 92101-3350  
Phone: (913) 667-3788  
Fax: (913) 422-0307  
***Counsel to Carmona  
(Derivatively/Behalf – The Goldman  
Sachs Group, Inc.), Christopher***

James P. Cusick  
James J. Capra, Jr.  
ORRICK, HERRINGTON & SUTCLIFFE LLP  
666 Fifth Avenue  
New York, NY 10103  
Phone: (212) 506-5000  
***Counsel to PricewaterhouseCoopers LLP***

Veronica E. Rendon  
ARNOLD & PORTER LLP  
399 Park Avenue  
New York, NY 10022  
Phone: (212) 715-1165  
Fax: (212) 715-1399  
veronica.rendon@aporter.com  
***Counsel to Delta Flyer Fund, LLC, EMF Financial Products, LLC, Flanagan, Eric M.***

Ramzi Abadou  
COUGHLIN STOIA GELLER RUDMAN &  
ROBBINS LLP  
655 West Broadway  
Suite 1900  
San Diego, CA 92101  
Phone: (619) 231-1058  
Fax: (619) 231-7423  
***Counsel to Irv Kreitenberg; Steve Kreitenberg; Matthew Larson; Joseph Mazur***

Aaron L. Brody  
STULL STULL & BRODY  
6 East 45th Street  
Suite 500  
New York, NY 10017  
Phone: (212) 687-7230  
***Counsel to The Donnelly Group***

Richard Howell  
KIRKLAND & ELLIS LLP  
200 East Randolph Drive  
Chicago, IL 60601  
***Counsel to Coast Asset Management LLC  
f/k/a Coast Asset Management LP; and  
CS Land Management, LLC***

Barbara Moses  
Rachel M. Korenblat  
MORVILLO, ABRAMOWITZ,  
GRAND, IASON, ANELLO &  
BOHRER PC  
565 Fifth Avenue  
New York, NY 10017  
***Counsel to Robert C. Trosten***

Philip D. Anker  
WILMERHALE  
1875 Pennsylvania Avenue, N.W.  
Washington, DC 20006  
Phone: (202) 663-6000  
Fax: (202) 663-6363  
***Counsel to Banc of America Securities, LLC, Credit Suisse Securities (USA), LLC; Deutsche Bank Securities, Inc.***

Scott A. Bursor  
LAW OFFICES OF SCOTT A  
BURSOR  
500 Seventh Avenue  
10th Floor  
New York, NY 10018  
Phone: (212) 989-9113  
Fax: (212) 989-9163  
***Counsel to Michael Albrecht***

Anthony Mathias Candido  
CLIFFORD CHANCE US LLP  
31 West 52nd Street  
New York, NY 10019-6131  
Phone: (212) 878-8000  
Fax: (212) 878-8375  
***Counsel to Mayer Brown International LLP***

Richard Cashman  
HELLER EHRMAN LLP  
Times Square Tower  
7 Times Square  
New York, NY 10036  
Phone: (212) 832-8300  
Fax: (212) 763-7600  
richard.cashman@hellerehrman.com  
***Counsel to Philip Silverman***

Thomas George Ciarlone, Jr.  
SHALOV STONE & BONNER LLP  
485 Seventh Avenue  
Suite 1000  
New York, NY 10018  
Phone: (212) 239-4340  
Fax: (212) 239-4310  
***Counsel to Refco Lead Plaintiff Group***

John K. Villa  
WILLIAMS & CONNOLLY LLP  
725 12<sup>th</sup> Street, N.W.  
Washington, DC 20005  
Phone: (202) 434-5000  
Fax: (202) 434-5029  
***Counsel to Mayer Brown LLP***

Solomon B. Cera  
GOLD BENNETT CERA & SIDENER  
LLP  
595 Market Street  
Suite 2300  
San Francisco, CA 94105-2835  
Phone: (415) 777-2230  
Fax: (415) 777-5189  
***Counsel to WestEnd Capital  
Management, LLC***

John P. Coffey  
BERNSTEIN LITOWITZ BERGER &  
GROSSMANN LLP  
1285 Avenue of the Americas  
New York, NY 10019  
Phone: (212) 554-1400  
Fax: (212) 554-1444  
***Counsel to PIMCO Funds: Pacific  
Investment Management Series-  
PIMCO High Yield Fund***

David E. Mollon  
WINSTON & STRAWN LLP  
200 Park Avenue  
New York, NY 10166-4193  
***Counsel to Grant Thornton, LLP***

Greg A. Danilow  
WEIL GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, NY 10153  
***Counsel to The 1997 Thomas H. Lee  
Nominee Trust; Leo R. Breitman;  
Nathan Gantcher; David V. Harkins;  
Scott L. Jaeckel; Thomas H. Lee;  
Ronald L. O'Kelley; Scott A. Schoen;  
THL Equity Advisors V, L.P.; THL  
Equity Advisors V, LLC; THL  
Managers V, LLC; THL Refco  
Acquisition Partners; Thomas H. Lee  
Advisors, LLC; Thomas H. Lee Equity  
(Cayman) Fund V, L.P.; Thomas H.  
Lee Equity Fund V, L.P.; Thomas H.  
Lee Investors, L.P.; Thomas H. Lee  
Parallel Fund V, L.P.; Thomas H. Lee  
Partners, L.P.***

Gandolfo V. DiBlasi  
SULLIVAN & CROMWELL LLP  
125 Broad Street  
New York, NY 10004  
Phone: (212) 558-4000  
Fax: (212) 558-4812  
***Counsel to Lloyd C. Blankfein,; John H. Bryan;  
Claes Dahlback; Stephen Friedman; William  
W.George; Goldman Sachs Group, Inc.; James A  
Johnson; Lois D. Juliber; Edward M. Liddy; Lord  
Browne of Madingley; Henry M. Paulson, Jr.; Ruth  
J. Simmons; David A Viniar***

Gregory M. Egleston  
BERNSTEIN LIEBHARD & LIFSHITZ  
LLP  
10 East 40th Street  
New York, NY 10016  
Phone: (212) 779-1414  
***Counsel to Westgate Cap, Mgmt., LLC***

Norman L. Eisen  
ZUCKERMAN SPAEDER LLP  
1800 M Street, N.W.  
Suite 1000  
Washington, DC 20036  
Phone: (202) 778-1800  
Fax: (202) 822-8106  
neisen@zuckerman.com  
***Counsel to Tone Grant***

Stuart M. Grant  
GRANT & EISENHOFER P.A.  
Chase Manhattan Centre  
1201 North Market Street  
Suite 2100  
Wilmington, DE 19801  
Phone: (302) 622-7000  
Fax: (302) 622-7100  
***Counsel to Pacific Investment  
Management Co., LLC; RH Capital  
Associates, LLC***

Scott E. Hershman  
HUNTON & WILLIAMS LLP  
200 Park Avenue  
New York, NY 10166-0136  
Phone: (212) 309-1053  
Fax: (212) 309-1100  
shershman@hunton.com  
***Counsel to Santo C. Maggio***

Ivan Kline  
FRIEDMAN & WITTENSTEIN PC  
600 Lexington Avenue  
15th Floor  
New York, NY 10022  
Phone: (212) 750-8700  
Fax: (212) 223-8391  
ikline@friedmanwittenstein.com  
***Counsel to William Sexton***

William T. Pigott  
95 Sunset Lane  
Barnstable, MA 02630  
***Counsel to William T. Pigott***

John D. Tortorello  
Marino Tortorello PC  
437 Southern Boulevard  
Chatham, NJ 07928-1488  
Phone: (973) 824-9300  
Fax: (973) 824-8425  
Email: jtortorella@kbmarino.com  
***Counsel to Liberty Corner Capital Strategies, LLC  
and William T. Pigott***

Daniel Keller  
KELLER-FISHBACK LLP  
62 Williams Street  
6th Floor  
New York, NY 10005  
***Counsel to American Financial  
International Group-Asia, LLC; Norma  
LaVigne; Vaughn LaVigne***

Helen B. Kim  
BAKER & HOSTETLER  
12100 Wilshire Boulevard  
15th Floor  
Los Angeles, CA 90025-7120  
Phone: (310) 820-8800  
Fax: (310) 820-8859  
***Counsel to Dennis A. Klejna***

Aaron E. Albert  
FISCHER PORTER & THOMAS, P.C.  
440 Sylvan Avenue, Suite 130  
Englewood Cliffs, NJ 07632-2700  
Phone: (201) 569-5959 x131  
Fax: (201) 871-4544  
***Counsel to Beckenham Trading Co,  
Inc., Andrew Krieger***

J. Gregory Milmoie  
SKADDEN ARPS SLATE MEAGHER & FLOM  
LLP  
4 Times Square  
New York, NY 10036-6522  
Phone: (212) 735-3000  
Fax: (212) 735-2000  
***Counsel to Lind-Waldock Securities, LLC; New  
Refco Group Ltd., LLC; Refco Finance Holdings  
LLC; Refco Finance, Inc.; Refco Group Ltd., LLC;  
Refco Inc.; Refco Managed Futures, LLC  
Westminster-Refco Management LLC***

Christopher Petitt  
Coast Asset Management Corp.  
725 Arizona Ave.  
Suite 400  
Santa Monica, CA 90401  
\*\*\* Bad Address \*\*\*  
***Counsel to Coast Asset Management LLC; CS Land  
Management, LLC; Christopher Petitt***

Ann Marie Collins  
KAUFMAN BORGEEST & RYAN LLP  
200 Summit Lake Drive  
Valhalla, NY 10595  
***Counsel to Axis Reinsurance Co.***

Samuel H. Rudman  
COUGHLIN STOIA GELLER RUDMAN &  
ROBBINS LLP  
58 South Service Road  
Suite 200  
Melville, NY 11747  
Phone: (631) 367-7100  
Fax: (631) 367-1173  
***Counsel to Illinois Teachers' Group***

Robert B. McCaw  
WILMER CUTLER PICKERING  
HALE & DORR LLP  
399 Park Avenue  
New York, NY 10022  
***Counsel to CMG Institutional Trading  
LLC; Goldman Sachs & Co.; Harris  
Nesbitt Corp.; HSBC Securities (USA),  
Inc.; J P. Morgan Securities, Inc.;  
Merrill Lynch, Pierce, Fenner & Smith,  
Inc.; Muriel Siebert & Co., Inc.;  
Samuel A. Ramirez & Co., Inc.;  
Sandler O'Neill & Partners, L.P.;  
Utendahl Capital Partners, LP; William  
Blair & Co., LLC; The Williams  
Capital Group, L.P.***

Ira M. Press  
KIRBY MCINERNEY LLP  
830 Third Avenue  
10<sup>th</sup> Floor  
New York, NY 10022  
Phone: (212) 371-6600  
Fax: (212) 751-2540  
***Counsel to Arbot Equity Arbitrage Fund  
Ltd.; Global Management Worldwide  
Ltd.; Russian Investors Securities Ltd.***

Frank Mutterer  
425 Drury Lane  
Wyckoff, NJ 07481-2204  
***Counsel to Frank Mutterer***

Matthew J. Sava  
SHAPIRO FORMAN ALLEN SAVA &  
MCIPHERSON LLP  
380 Madison Avenue  
New York, NY 10017  
Phone: (212) 972-4900  
Fax: (212) 557-1275  
sava@sfa-law.com  
***Counsel to Joseph Murphy; Gerald M.  
Sherer***

Kenneth Ian Schacter  
BINGHAM MCCUTCHEN LLP  
399 Park Avenue  
New York, NY 10022  
Phone: (212) 705-7000  
Fax: (212) 752-5378  
kenneth.schacter@bingham.com  
***Counsel to Refco Securities, LLC***

David R. Scott  
SCOTT & SCOTT LLC  
108 Norwich Avenue  
P.O. Box 192  
Colchester, CT 06415  
Phone: (860) 537-5537  
Fax: (860) 537-4432  
drscott@scott-scott.com  
***Counsel to Refco Unified Shareholder Team (FrontPoint Financial Services, LP; Philadelphia Financial of San Francisco; Hugo van Reijen & Manro Hayden Trading)***

Adam C. Silverstein  
GOLENBOCK EISEMAN ASSOR BELL & PESKOE LLP  
437 Madison Avenue  
New York, NY 10022-7302  
Phone: (212) 907-7300  
Fax: (212) 754-0330  
asilverstein@golenbock.com  
***Counsel to Phillip R. Bennett, The Phillip R. Bennett Three Year Annuity Trust; Refco Group Holdings, Inc.***

Evan J. Smith  
BRODSKY & SMITH LLC  
240 Mineola Boulevard  
First Floor  
Mineola, NY 11501  
Phone: (516) 741-4977  
esmith@brodsky-smith.com  
***Counsel to Banyan Capital Fund, LP***

Richard I. Werder, Jr.  
Rebecca Trent  
QUINN EMANUEL URQUHART  
OLIVER & HEDGIES LLP  
51 Madison Avenue  
22<sup>nd</sup> Floor  
New York, NY 10010  
Phone: (212) 849-7000  
Fax: (212) 849-7100  
rickwerder@quinnemanuel.com  
*Counsel to Kirschner (Trustee – The  
Refco Litigation Trust), Marc S.  
Kirschner (Trustee – The Refco Private  
Actions Trust)*

Dated: New York, New York  
January 28, 2008

**LATHAM & WATKINS LLP**

By: /s/ Christopher Harris  
Christopher Harris  
885 Third Avenue, Suite 1000  
New York, New York 10022  
Telephone: (212) 906-1200  
Facsimile: (212) 751-4864

Attorneys for Defendant  
Ernst & Young LLP